

*“Exhibit D-13”*

STATEMENT OF ACCOUNT

**RAY QUINNEY & NEBEKER**

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.  
Thomas J. Allison 4484 South Pecos Road  
Las Vegas, NV 89121

August 10, 2006  
Invoice No. \*\*\*\*\*

For Legal Services Rendered Through May 31, 2006

**Matter No. 34585-00017**

**Regulatory Matters**

05/01/06 M Pugsley	3.70	Telephone conference with T. Allison (.8); telephone conference with SEC staff regarding document review (1.0); review and revise index of documents to be proposed (1.9).
05/01/06 K Cassett	2.50	Continue charting documents already produced.
05/02/06 M Pugsley	2.50	Telephone conference with L. Dean regarding document inspection (.5); telephone conference with M. Olson regarding various issues (.3); telephone conference with B. Baker regarding status and subpoenas (.9).
05/03/06 B Kotter	1.80	Legal reserach on SEC compliance issues and conference with SC Strong regarding same (1.8).
05/03/06 R Madsen, II	.40	Conference with B. J. Kotter regarding SEC no-action letters and results of research with respect to filing requirements.

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05/03/06 M Pugsley	9.70	Attend hearing in bankruptcy court regarding cash management and substantive consolidation (4.0); meeting with G. Wood regarding broker issues (1.5); meeting with L. Dean from SEC regarding document review and other issues (2.7); meeting with M. Kehl and T. Allison regarding status of SEC and Nevada state investigations (1.5).
05/03/06 S Strong	.80	Exchange emails with M. W. Pugsley regarding SEC reporting issues (0.1); review letter from SEC regarding same, and research grounds for suspending reporting requirements (0.4); confer with B. J. Kotter regarding follow-up research needed on same (0.2); confer with B. J. Kotter regarding research (0.1).
05/04/06 M Pugsley	.40	Telephone conference with M. Kehl regarding SEC issues and J. Milanowski personal files (.4).
05/05/06 M Pugsley	.70	Telephone conference with B. Baker regarding J. Milanowski and bankruptcy hearing (.7).
05/08/06 M Pugsley	2.60	Telephone conference with M. Kehl and M. Olson regarding MLD issues and investor status (1.2); review and respond to email regarding lien agreement (.5); telephone conference with B. Baker and K. Breen regarding J. Milanowski regarding various issues (.9).
05/08/06 S Strong	.20	Confer with R. G. Winger and B. J. Kotter regarding SEC reporting requirements (0.2).
05/08/06 G Winger	.60	Conferences with Steve Strong and Caleb Frischknecht; research regarding securities issues..
05/08/06 C Frischknecht	2.40	Review research regarding SEC no-action requests for modified reporting.
05/08/06 P Paralegal	5.40	Conference with Mark Pugsley; review for privilege and index documents tagged by the SEC for production.
05/09/06 A Jarvis	.30	Correspondence regarding questions from Nevada State Mortgage Lending Division.

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05/09/06 M Pugsley	3.90	Telephone conference with B. Baker regarding cooperation with J. Milanowski and conference with Nevada Mortgage Lending Division (1.4); review and respond to email from client and Bankruptcy Team (.7); review article in Review Journal (.2); draft email to Team regarding inaccuracies in article and possible remedies (.5); telephone conference with A. Jarvis regarding same (.3); telephone conference with M. Kehl regarding communications with J. Milanowski and other issues (.4); telephone conference with T. Allison regarding loan negotiations (.4).
05/09/06 C Frischknech	4.90	Research regarding SEC no-action requests for modified reporting.
05/09/06 P Paralegal	1.60	Review for privilege and index documents tagged by the SEC for production; conference with Mark Pugsley regarding same.
05/10/06 A Jarvis	.20	Telephone conference with M. Kehl regarding meeting with Nevada State Mortgage Lending Division.
05/10/06 M Pugsley	1.80	Telephone conference with M. Kehl regarding lien agreement (.3); conference call with Team regarding status of various issues (1.5).
05/10/06 C Frischknech	8.00	Research and draft memo regarding SEC no-action requests for modified reporting.
05/11/06 M Pugsley	4.60	Review and respond to email regarding creditors committee (.4); telephone conference with L. Dean regarding status of document review and development in bankruptcy case (.9); work with employees regarding SEC document requests and other issues (.7); review documents to be produced to SEC (2.6).
05/11/06 S Strong	.30	Review memorandum from R. G. Winger regarding requirements for waiving SEC reporting, and exchange emails with M. W. Pugsley regarding same.

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05/11/06 G Winger	1.50 Review memorandum regarding securities filing requirements and penalties; follow-up regarding the same; conference with Kevin Glade regarding security issues pertaining to USA Investment Partners; research regarding the same.
05/15/06 M Pugsley	8.10 Conference with M. Kehl (1.2); review J. Milanowski agreements (.8); meetings with L. Dean from SEC (3.5); review document requests for review by SEC (1.3); meeting with B. Baker and other counsel for J. Milanowski (.5); meeting with T. Allison and M. Kehl (.8).
05/16/06 M Pugsley	4.30 Participate in conference call with Bankruptcy Team regarding note and related issues (1.2); meeting with K. Glade (.4); conference call with S. Strong regarding Rule 408 issues (.3); telephone conference with L. Dean (.4); review documents for privilege (2.0).
05/17/06 M Pugsley	4.90 Conference with T. Allison regarding status (.3); telephone conference with M. Olson (.3); telephone conference with B. Baker regarding meetings and IP document custody (.5); review documents produced to SEC (3.8).
05/18/06 M Pugsley	2.70 Telephone conference with M. Kehl (.3); conference with S. Tingey regarding loan servicing issues (.5); work on restoration and review of hard drives from J. Milanowski and T. Hantges (1.9).
05/19/06 M Pugsley	1.40 Telephone conference with B. Baker regarding intellectual property documents (.6); telephone conference with A. Jarvis and T. Allison regarding various issues regarding note (.5); review draft of same (.3).
05/22/06 A Jarvis	.50 Review and respond regarding issues raised by Scott Bice.
05/22/06 M Pugsley	1.30 Correspondence with B. Baker regarding intellectual property documents (.4); review chatroom comments on website (.5); conference with paralegal regarding indexing (.2); review letters to investors (.2).

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05/22/06 K Cassett	1.80 Continue indexing documents flagged by SEC for inspection.
05/23/06 M Pugsley	1.90 Review letter from California department of corporations (.3); review regulations and statues regarding letter (1.2); contact M. Olson regarding company counsel who handles filings (.2); call M. de Luna regarding letter (.2).
05/23/06 K Cassett	2.70 Continue indexing documents flagged by SEC.
05/23/06 K Cassett	2.10 Begin charting contracts received from various NPC departments.
05/24/06 A Jarvis	.20 Correspondence on SEC issues.
05/24/06 M Pugsley	2.90 Telephone conference with S. Strong regarding various issues (.4); review letter from California Division of Corporations regarding registration issues (.2); telephone conference with M. Kehl regarding status (.4); conference with J. Sorenson regarding research (.4); review California statutes (1.3).
05/24/06 G Winger	1.20 Conferences with Mark Pugsley and Jaimie Sorenson regarding letter from California Department of Corporations regarding securities law compliance; review letter; review Section 18 of the Securities Act of 1933 and California law.
05/24/06 J Sorenson	1.70 Meeting with M. Pugsley to discuss project (.6); meeting with G. Winger about securities assignment (.4); research California securities statute (.7).
05/25/06 M Pugsley	.70 Conference with G. Winger regarding reorganization issues in California (.4); conference with A. Jarvis regarding same and other various issues (.3).
05/25/06 G Winger	.90 Conference with Jaimie Sorenson and research regarding securities law issues pertaining to California Department of Corporations letter regarding securities law compliance issues.

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05/25/06 J Sorenson	3.50	Research federal registration statute (2.0); meeting with M. Pugsley and G. Winger to discuss elements of the stock (.3); draft memo (.5); research California registration requirements (.7).
05/25/06 K Cassett	.90	Continue indexing and review for privilege SEC document production.
05/26/06 G Winger	.60	Conference with Jaimie Sorenson; research regarding California securities law issues.
05/26/06 J Sorenson	3.90	Meeting with G. Winger (.4); meeting with M. Pugsley (.2); research statutes (3.3).
05/30/06 M Pugsley	2.90	Telephone conference with M. de Luna regarding status and other issues (.3); review index of intellectual property documents and work with B. Baker regarding transfer of same (.5); review document produced to SEC (2.1).
05/30/06 J Sorenson	5.00	Research California statutes (2.2); meeting with M. Pugsley (.2); research SEC filings (1.0); draft memo for M. Pugsley (1.3); meeting with G. Winger (.3).
05/30/06 K Cassett	3.00	Complete indexing and review for privilege of documents for SEC.
05/31/06 A Jarvis	.40	Correspondence with M. W. Pugsley and T. Allison regarding press releases, regulatory issues.
05/31/06 M Pugsley	2.60	Phone conference with M. de Luna of the California Division of Corporations (.3); conference with J. Sorenson regarding research (.5); review email regarding financial investment group (.4); respond to T. Allison regarding same (.6); correspondence with A. Jarvis (.3); telephone conference with B. Baker (.5).
05/31/06 J Sorenson	2.20	Draft memo (.4); meeting with M. Pugsley (.9); research California statutes (.9).
05/31/06 K Cassett	.40	Final indexing of SEC documents; status report to M. Pugsley.

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TOTAL FOR LEGAL SERVICES RENDERED

\$24,806.50



*“Exhibit D-14”*

STATEMENT OF ACCOUNT

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August 10, 2006  
Invoice No. \*\*\*\*\*

For Legal Services Rendered Through May 31, 2006

**Matter No. 34585-00019**

**FTD Committee Relations**

05/08/06 A Jarvis	.45 Research and draft e-mail to A. Landis regarding committee appointment research.
05/10/06 A Jarvis	.10 Review investor correspondence and forward to A. Landis.
05/11/06 A Jarvis	.40 Review committee appointments; correspondence and telephone conferences with client regarding same.
05/11/06 A Jarvis	.23 Review information on committee members.
05/11/06 A Jarvis	.35 Correspondence regarding committee appointments; review criteria, information regarding appointments.
05/11/06 S Strong	.41 Exchange emails with A. W. Jarvis regarding 4 official committees appointed today, and confer with her regarding same (0.3); review notices of appointment, and analysis of various investments by committee members (0.8); review emails from M. Kehl and S. Smith with data regarding same (0.4); exchange emails with M. W. Pugsley regarding governing statute and case law regarding committees (0.2).

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05/12/06 A Jarvis	.20 Correspondence on committee appointments.
05/12/06 A Jarvis	.20 Review information regarding committee members.
05/12/06 A Jarvis	.07 Correspondence regarding committee formations.
05/12/06 A Jarvis	.07 Correspondence on committees.
05/12/06 L Jenkins	.16 Conference call with A. Jarvis, S. Strong, D. Monson and Mesirow team regarding committees.
05/12/06 D Monson	.13 Conference call on Creditor Committee appointments and related issues.
05/12/06 S Strong	.61 Confer with A. W. Jarvis regarding Committees (0.2); research regarding appointment of committees and status of committee members (0.9); participate in conference call with A. W. Jarvis, D. M. Monson and Mesirow team regarding composition of Committees and related issues (0.5); confer with A. W. Jarvis regarding concerns of certain investors with appointment of 4 committees, and possible remedies (0.3); further research cases regarding committee appointments (0.6).
05/14/06 A Jarvis	.14 Correspondence over committee issues.
05/15/06 A Jarvis	.08 Telephone conference with investors regarding committees.
05/15/06 A Jarvis	.30 Telephone conference with F. Merola regarding committee representation.
05/15/06 S Strong	.61 Confer with A. W. Jarvis regarding legal issues concerning 4 overlapping committees (0.1); confer with B. J. Kotter regarding his prior research regarding same and review email summary from him regarding same (0.3); factual and legal research and analysis of issues concerning appointment of committees (2.1).
05/16/06 A Jarvis	.07 Correspondence on committee meetings.
05/18/06 A Jarvis	.08 Correspondence on committee meetings.

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05/19/06 S Strong	.05 Exchange emails with A. W. Jarvis and J. McPherson regarding Committees request for service list (0.2).
05/22/06 A Jarvis	.50 Review and revise schedule of pending matters and send same to E. Karasik.
05/22/06 A Jarvis	.05 Telephone conference with M. Kehl regarding committee requests for information, meeting.
05/22/06 A Jarvis	.05 Telephone conference with E. Karasik regarding scheduling of committee meeting.
05/22/06 A Jarvis	.07 Telephone conference with M. Kehl regarding presentation to committees.
05/22/06 A Jarvis	.30 Telephone conference with E. Karasik and M. Kehl regarding meeting with committee, agenda.
05/22/06 A Jarvis	.12 Review information from combined investor committees and correspondence with M. Olson regarding posting information regarding committees on website.
05/22/06 A Jarvis	.07 Correspondence on meeting with committees.
05/22/06 S Strong	.05 Telephone conference with J. McPherson regarding committees' request to post information on USA website, and exchange emails with A. W. Jarvis regarding same (0.2).
05/23/06 A Jarvis	.67 Prepare information for Committee meeting; review documents regarding same.
05/23/06 A Jarvis	1.15 Meeting with Committees; conference with clients regarding issues raised in meeting.
05/23/06 A Jarvis	.12 Conferences with S. C. Strong regarding Committee meetings, pleadings to be filed.
05/24/06 A Jarvis	.07 Correspondence with Committees regarding documents, due diligence.
05/25/06 A Jarvis	.50 Telephone conference with E. Karasik regarding due diligence.
05/25/06 A Jarvis	.15 Correspondence on Amesbury transaction with committees.

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05/25/06 A Jarvis	.37 Correspondence regarding confidentiality agreement, review same.
05/26/06 A Jarvis	.40 Correspondence with E. Karasik regarding litigation issues.
05/26/06 A Jarvis	.13 Correspondence with committees on HILCO application.
05/26/06 A Jarvis	.40 Telephone conference with E. Karasik regarding due diligence, pending motions.
05/26/06 A Jarvis	.13 Correspondence on Committee counsel changes.
05/26/06 S Strong	.08 Review email from A. W. Jarvis regarding committees' decision to hire separate professionals, and confer with her regarding implications of same (0.3).
05/30/06 A Jarvis	.05 Correspondence with Committees on operational issues.
05/30/06 A Jarvis	.15 Correspondence with UST regarding committee composition, requested change in ECC committee membership.
05/30/06 A Jarvis	.60 Draft letter to First Trust Deed Committee regarding Amesbury transaction and follow up correspondence regarding same.
05/30/06 A Jarvis	.30 Correspondence with E. Karasik regarding subject to pending motions.
05/30/06 A Jarvis	.10 Correspondence regarding matters on for hearing, discussions with Committees regarding same.
05/30/06 S Strong	.10 Review email from First Deed Committee counsel regarding proposed confidentiality and joint defense agreements and confer with A. W. Jarvis regarding same (0.1).
05/30/06 S Strong	.23 Review and edit proposed confidentiality and joint defense agreements with Committee (0.8); confer with A. W. Jarvis regarding issues raised by same (0.1).

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05/31/06 A Jarvis	.08 Conference with S. C. Strong regarding meeting with committees.
05/31/06 A Jarvis	.07 Correspondence with committees regarding Amesbury transaction.
05/31/06 A Jarvis	.07 Correspondence with committees on pending motions.
05/31/06 A Jarvis	.10 Correspondence regarding meeting with committees.
05/31/06 S Strong	1.30 Review and edit draft confidentiality and joint privilege agreements proposed by First Deed Committee (0.9); voice message to A. Parlen regarding same (0.1); Telephone conference with C. Pajak regarding same (0.3).

TOTAL FOR LEGAL SERVICES RENDERED

\$3,955.28

*“Exhibit D-15”*

STATEMENT OF ACCOUNT

**RAY QUINNEY & NEBEKER**

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ATTORNEYS AT LAW

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Thomas J. Allison 4484 South Pecos Road  
Las Vegas, NV 89121

August 10, 2006  
Invoice No. \*\*\*\*\*

For Legal Services Rendered Through May 31, 2006

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**Matter No. 34585-00020**

**Diversified Committee Relations**

05/08/06 A Jarvis	.45 Research and draft e-mail to A. Landis regarding committee appointment research.
05/10/06 A Jarvis	.10 Review investor correspondence and forward to A. Landis.
05/11/06 A Jarvis	.40 Review committee appointments; correspondence and telephone conferences with client regarding same.
05/11/06 A Jarvis	.22 Review information on committee members.
05/11/06 A Jarvis	.35 Correspondence regarding committee appointments; review criteria, information regarding appointments.
05/11/06 S Strong	.43 Exchange emails with A. W. Jarvis regarding 4 official committees appointed today, and confer with her regarding same (0.3); review notices of appointment, and analysis of various investments by committee members (0.8); review emails from M. Kehl and S. Smith with data regarding same (0.4); exchange emails with M. W. Pugsley regarding governing statute and case law regarding committees (0.2).
05/12/06 A Jarvis	.20 Correspondence on committee appointments.



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05/12/06 A Jarvis	.20 Review information regarding committee members.
05/12/06 A Jarvis	.08 Correspondence regarding committee formations.
05/12/06 A Jarvis	.08 Correspondence on committees.
05/12/06 L Jenkins	.18 Conference call with A. Jarvis, S. Strong, D. Monson and Mesirow team regarding committees.
05/12/06 D Monson	.12 Conference call on Creditor Committee appointments and related issues.
05/12/06 S Strong	.63 Confer with A. W. Jarvis regarding Committees (0.2); research regarding appointment of committees and status of committee members (0.9); participate in conference call with A. W. Jarvis, D. M. Monson and Mesirow team regarding composition of Committees and related issues (0.5); confer with A. W. Jarvis regarding concerns of certain investors with appointment of 4 committees, and possible remedies (0.3); further research cases regarding committee appointments (0.6).
05/14/06 A Jarvis	.12 Correspondence over committee issues.
05/15/06 A Jarvis	.07 Telephone conference with investors regarding committees.
05/15/06 S Strong	.63 Confer with A. W. Jarvis regarding legal issues concerning 4 overlapping committees (0.1); confer with B. J. Kotter regarding his prior research regarding same and review email summary from him regarding same (0.3); factual and legal research and analysis of issues concerning appointment of committees (2.1).
05/16/06 A Jarvis	.08 Correspondence on committee meetings.
05/18/06 A Jarvis	.08 Correspondence on committee meetings.
05/19/06 S Strong	.05 Exchange emails with A. W. Jarvis and J. McPherson regarding Committees request for service list (0.2).
05/22/06 A Jarvis	.05 Telephone conference with M. Kehl regarding committee requests for information, meeting.

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05/22/06 A Jarvis	.05 Telephone conference with E. Karasik regarding scheduling of committee meeting.
05/22/06 A Jarvis	.08 Telephone conference with M. Kehl regarding presentation to committees.
05/22/06 A Jarvis	.13 Review information from combined investor committees and correspondence with M. Olson regarding posting information regarding committees on website.
05/22/06 A Jarvis	.08 Correspondence on meeting with committees.
05/22/06 S Strong	.05 Telephone conference with J. McPherson regarding committees' request to post information on USA website, and exchange emails with A. W. Jarvis regarding same (0.2).
05/23/06 A Jarvis	.68 Prepare information for Committee meeting; review documents regarding same.
05/23/06 A Jarvis	1.15 Meeting with Committees; conference with clients regarding issues raised in meeting.
05/23/06 A Jarvis	.13 Conferences with S. C. Strong regarding Committee meetings, pleadings to be filed.
05/24/06 A Jarvis	.08 Correspondence with Committees regarding documents, due diligence.
05/25/06 A Jarvis	.15 Correspondence on Amesbury transaction with committees.
05/25/06 A Jarvis	.38 Correspondence regarding confidentiality agreement, review same.
05/26/06 A Jarvis	.13 Correspondence on Committee counsel changes.
05/26/06 A Jarvis	.12 Correspondence with committees on HILCO application.
05/26/06 S Strong	.08 Review email from A. W. Jarvis regarding committees' decision to hire separate professionals, and confer with her regarding implications of same (0.3).

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05/30/06 A Jarvis	.15 Correspondence with UST regarding committee composition, requested change in ECC committee membership.
05/30/06 A Jarvis	.05 Correspondence with Committees on operational issues.
05/30/06 A Jarvis	.10 Correspondence regarding matters on for hearing, discussions with Committees regarding same.
05/30/06 S Strong	.23 Review and edit proposed confidentiality and joint defense agreements with Committee (0.8); confer with A. W. Jarvis regarding issues raised by same (0.1).
05/31/06 A Jarvis	.07 Conference with S. C. Strong regarding meeting with committees.
05/31/06 A Jarvis	.08 Correspondence with committees regarding Amesbury transaction.
05/31/06 A Jarvis	.08 Correspondence with committees on pending motions.
05/31/06 A Jarvis	.10 Correspondence regarding meeting with committees.

TOTAL FOR LEGAL SERVICES RENDERED

\$2,564.79

*“Exhibit D-16”*

STATEMENT OF ACCOUNT

**RAY QUINNEY & NEBEKER**

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August 10, 2006  
Invoice No. \*\*\*\*\*

For Legal Services Rendered Through May 31, 2006

Matter No. 34585-00021

**Unsecured Creditors Committee Relations**

05/08/06 A Jarvis	.45 Research and draft e-mail to A. Landis regarding committee appointment research.
05/10/06 A Jarvis	.10 Review investor correspondence and forward to A. Landis.
05/11/06 A Jarvis	.40 Review committee appointments; correspondence and telephone conferences with client regarding same.
05/11/06 A Jarvis	.22 Review information on committee members.
05/11/06 A Jarvis	.35 Correspondence regarding committee appointments; review criteria, information regarding appointments.
05/11/06 S Strong	.43 Exchange emails with A. W. Jarvis regarding 4 official committees appointed today, and confer with her regarding same (0.3); review notices of appointment, and analysis of various investments by committee members (0.8); review emails from M. Kehl and S. Smith with data regarding same (0.4); exchange emails with M. W. Pugsley regarding governing statute and case law regarding committees (0.2).
05/12/06 A Jarvis	.20 Correspondence on committee appointments.

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05/12/06 A Jarvis	.20 Review information regarding committee members.
05/12/06 A Jarvis	.08 Correspondence regarding committee formations.
05/12/06 A Jarvis	.08 Correspondence on committees.
05/12/06 L Jenkins	.18 Conference call with A. Jarvis, S. Strong, D. Monson and Mesirow team regarding committees.
05/12/06 D Monson	.13 Conference call on Creditor Committee appointments and related issues.
05/12/06 S Strong	.63 Confer with A. W. Jarvis regarding Committees (0.2); research regarding appointment of committees and status of committee members (0.9); participate in conference call with A. W. Jarvis, D. M. Monson and Mesirow team regarding composition of Committees and related issues (0.5); confer with A. W. Jarvis regarding concerns of certain investors with appointment of 4 committees, and possible remedies (0.3); further research cases regarding committee appointments (0.6).
05/14/06 A Jarvis	.12 Correspondence over committee issues.
05/15/06 A Jarvis	.07 Telephone conference with investors regarding committees.
05/15/06 S Strong	.63 Confer with A. W. Jarvis regarding legal issues concerning 4 overlapping committees (0.1); confer with B. J. Kotter regarding his prior research regarding same and review email summary from him regarding same (0.3); factual and legal research and analysis of issues concerning appointment of committees (2.1).
05/16/06 A Jarvis	.08 Correspondence on committee meetings.
05/18/06 A Jarvis	.07 Correspondence on committee meetings.
05/19/06 S Strong	.05 Exchange emails with A. W. Jarvis and J. McPherson regarding Committees request for service list (0.2).
05/22/06 A Jarvis	.05 Telephone conference with M. Kehl regarding committee requests for information, meeting.

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05/22/06 A Jarvis	.05 Telephone conference with E. Karasik regarding scheduling of committee meeting.
05/22/06 A Jarvis	.08 Telephone conference with M. Kehl regarding presentation to committees.
05/22/06 A Jarvis	.13 Review information from combined investor committees and correspondence with M. Olson regarding posting information regarding committees on website.
05/22/06 A Jarvis	.08 Correspondence on meeting with committees.
05/22/06 S Strong	.05 Telephone conference with J. McPherson regarding committees' request to post information on USA website, and exchange emails with A. W. Jarvis regarding same (0.2).
05/23/06 A Jarvis	.68 Prepare information for Committee meeting; review documents regarding same.
05/23/06 A Jarvis	1.15 Meeting with Committees; conference with clients regarding issues raised in meeting.
05/23/06 A Jarvis	.13 Conferences with S. C. Strong regarding Committee meetings, pleadings to be filed.
05/24/06 A Jarvis	.08 Correspondence with Committees regarding documents, due diligence.
05/25/06 A Jarvis	.30 Telephone conference with S. Freeman regarding release issues, pending motions, requested continuance (.2); telephone call to R. Charles regarding same (.1).
05/25/06 A Jarvis	.15 Correspondence on Amesbury transaction with committees.
05/25/06 A Jarvis	.38 Correspondence regarding confidentiality agreement, review same.
05/26/06 A Jarvis	.30 Telephone conference with S. Freeman and R. Charles regarding pending motions.
05/26/06 A Jarvis	.40 Telephone conference with S. Freeman and R. Charles regarding responding to pending motions.

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05/26/06 A Jarvis	.12 Correspondence on Committee counsel changes.
05/26/06 A Jarvis	.12 Correspondence with committees on HILCO application.
05/26/06 S Strong	.08 Review email from A. W. Jarvis regarding committees' decision to hire separate professionals, and confer with her regarding implications of same (0.3).
05/30/06 A Jarvis	.15 Correspondence with UST regarding committee composition, requested change in ECC committee membership.
05/30/06 A Jarvis	.05 Correspondence with Committees on operational issues.
05/30/06 A Jarvis	.10 Correspondence regarding matters on for hearing, discussions with Committees regarding same.
05/30/06 S Strong	.23 Review and edit proposed confidentiality and joint defense agreements with Committee (0.8); confer with A. W. Jarvis regarding issues raised by same (0.1).
05/31/06 A Jarvis	.30 Correspondence with Unsecured Creditors Committee regarding pending motions.
05/31/06 A Jarvis	.07 Conference with S. C. Strong regarding meeting with committees.
05/31/06 A Jarvis	.08 Correspondence with committees regarding Amesbury transaction.
05/31/06 A Jarvis	.08 Correspondence with committees on pending motions.
05/31/06 A Jarvis	.10 Correspondence regarding meeting with committees.

TOTAL FOR LEGAL SERVICES RENDERED

\$2,974.21



*“Exhibit D-17”*

STATEMENT OF ACCOUNT

**RAY QUINNEY & NEBEKER**

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.  
Thomas J. Allison 4484 South Pecos Road  
Las Vegas, NV 89121

August 10, 2006  
Invoice No. \*\*\*\*\*

For Legal Services Rendered Through May 31, 2006

**Matter No. 34585-00022**

**Executory Contracts Committee Relations**

05/08/06 A Jarvis	.45 Research and draft e-mail to A. Landis regarding committee appointment research.
05/10/06 A Jarvis	.10 Review investor correspondence and forward to A. Landis.
05/11/06 A Jarvis	.40 Review committee appointments; correspondence and telephone conferences with client regarding same.
05/11/06 A Jarvis	.23 Review information on committee members.
05/11/06 A Jarvis	.35 Correspondence regarding committee appointments; review criteria, information regarding appointments.
05/11/06 S Strong	.43 Exchange emails with A. W. Jarvis regarding 4 official committees appointed today, and confer with her regarding same (0.3); review notices of appointment, and analysis of various investments by committee members (0.8); review emails from M. Kehl and S. Smith with data regarding same (0.4); exchange emails with M. W. Pugsley regarding governing statute and case law regarding committees (0.2).
05/12/06 A Jarvis	.20 Correspondence on committee appointments.

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Debtor USA Commercial Mortgage Co., et al.

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05/12/06 A Jarvis	.20 Review information regarding committee members.
05/12/06 A Jarvis	.07 Correspondence regarding committee formations.
05/12/06 A Jarvis	.07 Correspondence on committees.
05/12/06 L Jenkins	.18 Conference call with A. Jarvis, S. Strong, D. Monson and Mesirow team regarding committees.
05/12/06 D Monson	.12 Conference call on Creditor Committee appointments and related issues.
05/12/06 S Strong	.63 Confer with A. W. Jarvis regarding Committees (0.2); research regarding appointment of committees and status of committee members (0.9); participate in conference call with A. W. Jarvis, D. M. Monson and Mesirow team regarding composition of Committees and related issues (0.5); confer with A. W. Jarvis regarding concerns of certain investors with appointment of 4 committees, and possible remedies (0.3); further research cases regarding committee appointments (0.6).
05/14/06 A Jarvis	.12 Correspondence over committee issues.
05/15/06 A Jarvis	.08 Telephone conference with investors regarding committees.
05/15/06 S Strong	.63 Confer with A. W. Jarvis regarding legal issues concerning 4 overlapping committees (0.1); confer with B. J. Kotter regarding his prior research regarding same and review email summary from him regarding same (0.3); factual and legal research and analysis of issues concerning appointment of committees (2.1).
05/16/06 A Jarvis	.07 Correspondence on committee meetings.
05/18/06 A Jarvis	.07 Correspondence on committee meetings.
05/19/06 S Strong	.05 Exchange emails with A. W. Jarvis and J. McPherson regarding Committees request for service list (0.2).
05/22/06 A Jarvis	.05 Telephone conference with M. Kehl regarding committee requests for information, meeting.

Client No. 34585  
Debtor USA Commercial Mortgage Co., et al.

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05/22/06 A Jarvis	.05 Telephone conference with E. Karasik regarding scheduling of committee meeting.
05/22/06 A Jarvis	.07 Telephone conference with M. Kehl regarding presentation to committees.
05/22/06 A Jarvis	.12 Review information from combined investor committees and correspondence with M. Olson regarding posting information regarding committees on website.
05/22/06 A Jarvis	.07 Correspondence on meeting with committees.
05/22/06 S Strong	.05 Telephone conference with J. McPherson regarding committees' request to post information on USA website, and exchange emails with A. W. Jarvis regarding same (0.2).
05/23/06 A Jarvis	.67 Prepare information for Committee meeting; review documents regarding same.
05/23/06 A Jarvis	1.15 Meeting with Committees; conference with clients regarding issues raised in meeting.
05/23/06 A Jarvis	.12 Conferences with S. C. Strong regarding Committee meetings, pleadings to be filed.
05/24/06 A Jarvis	.07 Correspondence with Committees regarding documents, due diligence.
05/25/06 A Jarvis	.15 Correspondence on Amesbury transaction with committees.
05/25/06 A Jarvis	.37 Correspondence regarding confidentiality agreement, review same.
05/26/06 A Jarvis	.30 Correspondence with G. Garman regarding service of subpoena.
05/26/06 A Jarvis	.12 Correspondence on Committee counsel changes.
05/26/06 A Jarvis	.13 Correspondence with committees on HILCO application.
05/26/06 S Strong	.08 Review email from A. W. Jarvis regarding committees' decision to hire separate professionals, and confer with her regarding implications of same (0.3).

Client No. 34585  
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August 10, 2006

05/30/06 A Jarvis	.15 Correspondence with UST regarding committee composition, requested change in ECC committee membership.
05/30/06 A Jarvis	.05 Correspondence with Committees on operational issues.
05/30/06 A Jarvis	.10 Correspondence regarding matters on for hearing, discussions with Committees regarding same.
05/30/06 S Strong	.50 Confer with A. W. Jarvis regarding issues concerning composition of executory contract committee (0.2), and review law regarding same (0.3).
05/30/06 S Strong	.23 Review and edit proposed confidentiality and joint defense agreements with Committee (0.8); confer with A. W. Jarvis regarding issues raised by same (0.1).
05/31/06 A Jarvis	.08 Conference with S. C. Strong regarding meeting with committees.
05/31/06 A Jarvis	.07 Correspondence with committees regarding Amesbury transaction.
05/31/06 A Jarvis	.07 Correspondence with committees on pending motions.
05/31/06 A Jarvis	.10 Correspondence regarding meeting with committees.

TOTAL FOR LEGAL SERVICES RENDERED

\$2,784.21

*“Exhibit D-18”*

STATEMENT OF ACCOUNT

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**Matter No. 34585-00023**

**USA Capital Realty Advisors, LLC**

05/23/06 S Strong	.02 Confer with L. A. Jenkins regarding "insider" and "affiliate" issues to be addressed for preparing statements and schedules (0.1); review statute regarding same (0.1); telephone conference with S. Smith regarding same (0.1).
05/24/06 L Jenkins	.05 Research issue of insider payments for schedules.
05/24/06 L Jenkins	.02 Telephone conference with S. Smith regarding insider payments for schedules.
05/24/06 S Strong	.02 Confer with L. A. Jenkins regarding related party transaction disclosures for Schedules and Statements (0.2); telephone conference with S. Smith regarding same (0.1).
05/25/06 S Strong	.02 Exchange emails with J. Oriti regarding listing of lawsuits for statement of affairs, and review preliminary information re same (0.3).

TOTAL FOR LEGAL SERVICES RENDERED

\$28.65

*“Exhibit D-19”*



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Matter No. 34585-00024

USA Securities, LLC

05/23/06 S Strong	.02 Confer with L. A. Jenkins regarding "insider" and "affiliate" issues to be addressed for preparing statements and schedules (0.1); review statute regarding same (0.1); telephone conference with S. Smith regarding same (0.1).
05/24/06 L Jenkins	.05 Research issue of insider payments for schedules.
05/24/06 L Jenkins	.02 Telephone conference with S. Smith regarding insider payments for schedules.
05/24/06 S Strong	.02 Confer with L. A. Jenkins regarding related party transaction disclosures for Schedules and Statements (0.2); telephone conference with S. Smith regarding same (0.1).
05/25/06 S Strong	.02 Exchange emails with J. Oriti regarding listing of lawsuits for statement of affairs, and review preliminary information re same (0.3).

TOTAL FOR LEGAL SERVICES RENDERED

\$28.65

*“Exhibit D-20”*

STATEMENT OF ACCOUNT

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**Matter No. 34585-00025**

**FTD - Case Administration**

05/23/06 S Strong	.06 Confer with L. A. Jenkins regarding "insider" and "affiliate" issues to be addressed for preparing statements and schedules (0.1); review statute regarding same (0.1); telephone conference with S. Smith regarding same (0.1).
05/24/06 L Jenkins	.18 Research issue of insider payments for schedules.
05/24/06 L Jenkins	.06 Telephone conference with S. Smith regarding insider payments for schedules.
05/24/06 S Strong	.06 Confer with L. A. Jenkins regarding related party transaction disclosures for Schedules and Statements (0.2); telephone conference with S. Smith regarding same (0.1).
05/25/06 S Strong	.06 Exchange emails with J. Oriti regarding listing of lawsuits for statement of affairs, and review preliminary information re same (0.3).

TOTAL FOR LEGAL SERVICES RENDERED

\$114.60

*“Exhibit D-21”*

STATEMENT OF ACCOUNT

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A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

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For Legal Services Rendered Through May 31, 2006

Matter No. 34585-00026

**Diversified-Case Administration**

05/23/06 S Strong	.06 Confer with L. A. Jenkins regarding "insider" and "affiliate" issues to be addressed for preparing statements and schedules (0.1); review statute regarding same (0.1); telephone conference with S. Smith regarding same (0.1).
05/24/06 L Jenkins	.18 Research issue of insider payments for schedules.
05/24/06 L Jenkins	.06 Telephone conference with S. Smith regarding insider payments for schedules.
05/24/06 S Strong	.06 Confer with L. A. Jenkins regarding related party transaction disclosures for Schedules and Statements (0.2); telephone conference with S. Smith regarding same (0.1).
05/25/06 S Strong	.06 Exchange emails with J. Oriti regarding listing of lawsuits for statement of affairs, and review preliminary information re same (0.3).

TOTAL FOR LEGAL SERVICES RENDERED

\$114.60